



TENNESSEE DEPARTMENT OF REVENUE
MOTOR OIL FEE RETURN

For Period Ending		Due Date		SSN	FEIN
				ACCOUNT NO.	
				<p>This return must be filed and the proper tax paid on or before the 25th day of the month following the quarterly period. THE RETURN MUST BE FILED TIMELY EVEN THOUGH NO TAX IS DUE.</p> <p>Make your check payable to the Tennessee Department of Revenue for the amount shown on Line 6 and mail to: Tennessee Department of Revenue Andrew Jackson State Office Building 500 Deaderick Street Nashville, TN 37242</p>	

REMINDERS

- 1) Read instructions on reverse side before preparing this worksheet.
- 2) Transfer the amounts reported in the worksheet to the corresponding item numbers in the bottom portion.
- 3) Be sure to sign and date your return in the signature box on the back of the form.

WORKSHEET FOR COMPUTING TAX

ROUND TO NEAREST DOLLAR

1. OIL FEE (Total from Line d, Schedule A _____ multiplied by 2¢)	00
2. VENDOR'S COMPENSATION (Deduct 2.00% of the first \$2,500.00 of the total tax on Line 1 for timely filing)	00
3. ENTER CREDIT AMOUNT (if applicable)	00
4. PENALTY (If filed late, see instructions on reverse side)	00
5. INTEREST (If filed late, see instructions on reverse side; current interest rate per annum is _____)	00
6. TOTAL AMOUNT REMITTED (If filed late, add lines 1, 4, and 5 and subtract Line 3 if applicable. If filed timely, subtract Line 2 from Line 1 and subtract Line 3 if applicable)	00

Keep Upper Portion For Your Records
▼ Return Copy Below - Detach Here ▼

WRITE NUMBERS LIKE THIS
1 2 3 4 5 6 7 8 9 0

OIL
409

TENNESSEE DEPARTMENT OF REVENUE
MOTOR OIL FEE RETURN

For Period Ending		Due Date	
ACCOUNT NO.			

If an amended
return, check
box above

1. OIL FEE
2. VENDOR'S COMPENSATION
3. CREDIT AMOUNT
4. PENALTY
5. INTEREST
(_____ per annum)
6. TOTAL REMITTED

										00
										00
										00
										00
										00
										00

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INSTRUCTIONS

GENERAL: In accordance with the "Used Oil Collection Act of 1993," a 2¢ per quart fee is levied at the wholesale level on sales of motor oil in packaged form. Oil subject to the fee includes any oil used in any internal combustion engine, crankshaft, transmission, gear box, or differential for an automobile, bus truck, lawn mower, or household power equipment. Exempted from the fee are motor oils or similar lubricants that are subsequently exported from Tennessee. Oil sold by a distributor to be used for the purpose of industrial machinery is also exempt.

DUE DATE: Dealers will be required to file a quarterly return and pay the fee on or before the 25th day of the month following the close of the period set out below:

PERIOD
October 1 through December 31
January 1 through March 31
April 1 through June 30
July 1 through September 30

DUE DATE
January 25
April 25
July 25
October 25

TAXPAYER/TAX PREPARER'S SIGNATURE: You must sign and date your return. Paid preparers (accountants, attorneys, etc.) must also sign the return.

FILING: Make your check payable to the Tennessee Department of Revenue for the amount shown on Line 6 of the return and mail with the return to: Tennessee Department of Revenue, Andrew Jackson State Office Building, 500 Deaderick Street, Nashville, TN 37242. NOTE: The payment of the tax by Electronic Funds Transfer (EFT) does not relieve you of filing a timely tax return.

AMENDED RETURNS: If this return is an "Amended Return," please indicate "Period Ending" and check the appropriate box on the front of the form.

COMPUTATION OF TAX:

- Line 1: Compute number of quarts of oil subject to fee in Schedule A (back of the return) and transfer total to Line 1 (front of return). Multiply this total by 2¢ to determine amount of OIL FEE.
- Line 2: Deduct 2% of Line 1, if the return is filed by the appropriate due date (January 25, April 25, July 25, and October 25) to determine VENDOR'S COMPENSATION. Such deduction is limited to \$50.00 per report. No deduction from the fee will be allowed if such report or payment is delinquent.
- Line 3: Enter the amount of any outstanding CREDIT AMOUNT of oil fee previously notified by the Department of Revenue.
- Line 4: If filed late, PENALTY is computed at 5% of the fee (Line 1 minus the credit on Line 3) for each 30-day period that the return is delinquent. Total penalty is not to exceed 25% of the tax due; the minimum penalty is \$15.00 regardless of the amount of tax due or whether there is any tax due.
- Line 5: If filed late, compute INTEREST at the current rate on the tax (Line 1 minus the credit on Line 3) from the due date to the date paid.
- Line 6: Add lines 1, 4, and 5 or subtract Line 2 from Line 1; subtract credit amount entered on Line 3 to determine net AMOUNT DUE.

For additional information, contact the Taxpayer Services Division in one of our Department of Revenue Offices:

Chattanooga
(423) 634-6266
Suite 350
State Office Building
540 McCallie Avenue

Knoxville
(865) 594-6100
Room 606
State Office Building
531 Henley Street

Jackson
(731) 423-5747
Room 405 B
Lowell Thomas Building
225 Martin Luther King Blvd.

Johnson City
(423) 854-5321
204 High Point Drive

Memphis
(901) 213-1400
3150 Appling Road

Nashville
(615) 253-0600
3rd Floor
Andrew Jackson Building
500 Deaderick Street

Tennessee residents can also call our statewide toll free number at 1-800-342-1003. Out-of-state callers must dial (615) 253-0600.

▼ If your account number is not preprinted on the front of the return, enter your federal employer identification number (FEIN) or social security number (SSN) in the spaces below: ▼

SCHEDULE A - WORKSHEET TAXABLE SALES OF OIL:

Compute the number of quarts of oil subject to the fee.
(Transfer amounts to Schedule A below)

a) Number of quarts of oil imported into Tennessee

b) Number of quarts of oil sold exported from Tennessee

c) Number of quarts of oil sold for use in "Industrial machinery"

d) Oil subject to fee (deduct lines b and c from a)

SCHEDULE A

- a) Quarts imported into Tennessee
- b) Number of quarts sold exported
- c) Quarts sold for industrial machinery
- d) Number of quarts subject to fee (Enter on Line 1 on front of return)

Check appropriate box and fill in number below:

FEIN or SSN

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Under penalties of perjury, I declare that I have examined this report, and to the best of my knowledge and belief, it is true, correct, and complete.

Taxpayer's Signature

Date

Signature of Preparer other than Taxpayer

Date

Tax Preparer's Address

Phone Number